COMPARATIVE JURISDICTIONAL

IMPLEMENTATION SURVEY

Guidelines for Public Accounts Committees in Canada

and

Improving Accountability:
Canadian Public Accounts Committees and
Legislative Auditors

Canadian Council of Public Accounts Committees

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Table of Contents

	Page
Introduction	4
Statistical Review	6
Ranking	8
Guidelines for Public Accounts Committees in Canada	9
Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors	43

INTRODUCTION

Prompted by the Conference of Legislative Auditors, the Canadian Council of Public Accounts Committees was formed in 1979 with the following objectives:

- *to facilitate the exchange of information and opinion relating to public accounts committees and to discuss matters of mutual concern;*
- *to improve the quality and performance of public accounts committees in Canada to ensure that taxpayers are getting value for their money;*
- *to work with legislative auditors so as to improve the effectiveness of both the auditors and the public accounts committees;*
- *to work with individuals and organizations knowledgeable about matters of concern to public accounts committees; and*
- *to educate the elected members, the media and the general public as to the purposes and activities of public accounts committees.* [from the Constitution]

Every public accounts committee in Canada including Quebec's Committee on Budget and Administration is a member of the Council, which meets yearly, separate but coincident with, the annual meeting of the Conference of Legislative Auditors. These meetings afford delegates with the opportunity to present their views in both formal and informal business sessions related to the performance of their respective public accounts committee as well as a joint session between the two organizations primarily relfecting upon the expectations each has of the other.

In 1981, the Canadian Comprehensive Auditing Foundation published **Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors,**

> *examining Canadian public accounts committees and legislative auditors* providing *detailed, comparative descriptions of their individual characteristics and operations. It also identifies those features that seem to contribute to effective operation and makes recommendations for general adoption of useful features found in the various jurisdictions. Recognizing the differing practices and traditions of Canadian legislatures, the recommendations are usually framed in terms of general objectives rather than as specific actions to be taken.*
>
> *In keeping with the Foundation's overall approach, the report is essentially practical rather than theoretical. It concentrates on what is being done and on what experience shows can be done, not on what might exist in a perfect world. Its goal is to provide a handy reference for members of Public Accounts Committees and legislative auditors in the ongoing discharge of their important responsibilities.* (p.vi).

There are 69 recommendations which every public accounts committee in Canada and each legislative auditor's office should entertain on a systematic basis.

An Advisory Committee consisting of elected members, accountants, academics and a former Clerk of the House of Commons travelled the country and after hearing the views of at least 64 witnesses, published the 133 page report which has been circulated on numerous occasions to all public accounts committees, legislative auditors, accountants and interested students of the parliamentary process.

In 1987, the Canadian Council of Public Accounts Committees decided to provoke further discussion surrounding the impact of public accounts committees, generally, by establishing a subcommittee charged with the responsibility of developing guidelines of a *model* Public Accounts Committee in Canada. This subcommittee substantially completed its work in 1988 when, after consulting with its members and reporting to the Council at its annual meeting, passed the effort onto Newfoundland which primarily was responsible for the final production entitled, **Guidelines for Public Accounts Committees in Canada**. The 59 guidelines presented in the report represent in many cases, a *philosophy*, with which each jurisdiction is free to differ and implement accordingly. At the Council's annual meeting in July 1990, members decided to adopt the report as a "working document" only, with subsequent yearly reviews. In reality this is all that can happen with the report since, as the reader will be aware, no outside body including the Council, can make decisions binding individual parliaments to act in a certain manner. In the absence of any real official status behind the report, the Council seems to be of the opinion that, as was the case with **Improving Accountability ...**, each jurisdiction review on a periodic basis the appropriateness of every guideline. This action may fulfill some of the concepts contained in **Parliamentary Practice** by Sir Erskine May which, in part, state that:

> *The Committee does not seek to concern itself with policy; its interest is in whether policy is carried out efficiently, effectively and economically. Its main functions are to see that public moneys are applied for the purposes prescribed by Parliament, that extravagance and waste are minimized and that sound financial practices are encouraged in estimating and contracting, and in administration, generally.*(20th.ed.p.728).

This Survey provides an implementation comparison among Canadian jurisdictions of both **Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors** and **Guidelines for Public Accounts Committees in Canada**. The reader should be aware that each jurisdiction is not compelled to implement any or all of the guidelines or recommendations from either document. It should be noted that the survey headings *Implemented, Sometimes Implemented* and *Not Yet Implemented* were devised even though, as stated before, many of the statements surround philosophy, in the case of the **Guidelines ....** Under each item there is no attempt to explain agreement or disagreement other than in the *Explanatory Notes*, prepared by each jurisdiction. The reader is left to draw their own conclusions respecting the information contained in this report. I submit only one caveat: deciphering the degree of implementation cannot in itself foretell committee effectiveness - that remains in the substance of each committee report to its House.

In 1984, the National Assembly of Quebec abolished its Public Accounts Committee and shared out its traditional functions between eight standing committees. Meanwhile, even if these committees are not structured and do not operate like a typical PAC, they do share several of their functions. Therefore, the answers for Quebec must be seen as an assessment of both the implementation of the *Guidelines...* and their compatibility with its proceedings.

It is evident that each public accounts committee operates separately and distinctly from their counterparts throughout Canada and comparisons as to operational effectiveness are misleading.

It may be of significant value to each public accounts committee in Canada that the future annual meetings of the Council include specific business sessions devoted to elements contained in both of the documents surveyed in this report.

INDIVIDUAL IMPLEMENTATION SCHEDULE

Statistical Review

The following data reveal the extent to which jurisdictions utilize the *Guidelines* ... and *Improving Accountability* ... without indicating the validity of particular heading. The figures may not correspond to the totals contained in both documents surveyed; 59 guidelines and 69 recommendations as well as the percentages totalling 100%, since responses invariably generated a variety of comments such as *not applicable*. Should the reader decide that the statistics are meaningful then Newfoundland in the jurisdiction which has implemented more of the *Guidelines* ... than any other; but least of all in respect of *Improving Accountability* ..., whereas Saskatchewan has more of the later implemented and ranks third for the adoption of the former.

The evolution of each public accounts committee in Canada may have less to do with established operational baselines promoted by the Council and other bodies than with the political and economic climate pervading the atmosphere of debate in that jurisdiction.

	GUIDELINES ...			*IMPROVING ACCOUNTABILITY* ...		
	Implemented	**Sometimes Implemented**	**Not Yet Implemented**	**Implemented**	**Sometimes Implemented**	**Not Implemented**
ALBERTA	17	13	28	41	4	24
% of Total:	**29**	**22**	**48**	**60**	**6**	**35**
BRITISH COLUMBIA	41	6	13	38	12	9
% of Total:	**70**	**10**	**22**	**55**	**17**	**13**
FEDERAL - House of Commons	47	11	1	46	10	8
% of Total:	**80**	**18**	**2**	**67**	**15**	**12**
MANITOBA	16	6	37	40	4	25
% of Total:	**27**	**10**	**63**	**58**	**6**	**4**
NEW BRUNSWICK	-	-	-	40	4	25
% of Total:	-	-	-	**58**	**6**	**36**

NEWFOUNDLAND	53		0	7	36	0	23
% of Total:	89		0	11	52		33
NORTHWEST TERRITORIES	45	2	12	35	5	5	
% of Total:	76		3	20	51	7	7
NOVA SCOTIA	37		4	18	25	10	33
% of Total:	63		7	31	36	15	48
ONTARIO	43		7	9	49	5	15
% of Total:	73		12	15	71	7	22
PRINCE EDWARD ISLAND	20	19	19	29	22	18	
% of Total:	34		32	32	42	32	26
QUEBEC	36		14	9	50	9	10
% of Total:	61		24	15	73	13	15
SASKATCHEWAN	43		8	8	56	5	8
% of Total:	73		14	14	81	7	12
YUKON	42		7	3	38	3	3
% of Total	71		19	5	55	4	4

RANKING

1. *GUIDELINES FOR PUBLIC ACCOUNTS COMMITTEES IN CANADA*

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
1.Newfoundland	1.Prince Edward Island	1.Manitoba
2.House of Commons	2.Quebec	2.Alberta
3.Northwest Territories	3.Alberta	3.Prince Edward Island
4.Saskatchewan	4.Yukon	4.Nova Scotia
5.Ontario	5.House of Commons	5.British Columbia
6.Yukon	6.Saskatchewan	6.Northwest Territories
7.British Columbia	7.Ontario	7.Quebec
8.Nova Scotia	8.British Columbia	8.Ontario
9.Quebec	9.Manitoba	9.Saskatchewan
10.Prince Edward Island	10.Nova Scotia	10.Newfoundland
11.Alberta	11.Northwest Territories	11.Yukon
12.Manitoba	12.Newfoundland	12.House of Commons

** New Brunswick - no report*

2. *IMPROVING ACCOUNTABILITY: CANADIAN PUBLIC ACCOUNTS COMMITTEES AND LEGISLATIVE AUDITORS*

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
1.Saskatchewan	1.Prince Edward Island	1.Nova Scotia
2.Quebec	2.British Columbia	2.Alberta
3.Ontario	3.Nova Scotia	3.New Brunswick
4.House of Commons	4.Quebec	4.Prince Edward Island
5.Alberta	5.House of Commons	5.Ontario
6.Manitoba	6.Saskatchewan	6.Newfoundland
7.New Brunswick	7.Northwest Territories	7.British Columbia
8.British Columbia	8.Ontario	8.Quebec
9.Newfoundland	9.Alberta	9.Saskatchewan
10.Northwest Territories	10.Manitoba	10.House of Commons
11.Yukon	11.New Brunswick	11.Northwest Territories
12.Prince Edward Island	12.Yukon	12.Manitoba
13.Nova Scotia	13.Newfoundland	13.Yukon

UNIVERSAL IMPLEMENTATION SCHEDULE

GUIDELINES FOR PUBLIC ACCOUNTS COMMITTEES IN CANADA

1. *The Public Accounts Committee should operate in a non-partisan fashion if it is to effectively conduct a searching and rigorous scrutiny of government expenditures.* (for more details, see Chapter 2, section 2.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	Manitoba
British Columbia	Quebec	Nova Scotia
Ontario	Saskatchewan	
Newfoundland	Yukon	
Prince Edward Island		
Northwest Territories		

Explanatory Notes

Alberta	Procedurally operates in a non-partisan fashion
British Columbia	Generally recognized
New Brunswick	PAC does not have a formal written statement that describes the Committee's role and responsibilities.
Quebec	Several committees occasionally proceed to a non-partisan exam and rely on public expenditure at the time of the verification of financial commitments of the ministers.
Saskatchewan	Depending on the issue before the Committee
Yukon	Committee agrees; usually complies

2. *The role of the Public Accounts Committee is to hold the government accountable for its spending of taxpayers' money and its stewardship over public assets.* (2.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED	
Alberta	Manitoba	British Columbia	Nova Scotia
House of Commons	Prince Edward Island	Quebec	

Ontario
Newfoundland
Saskatchewan
Yukon
Northwest Territories

Explanatory Notes

British Columbia	Generally recognized
Prince Edward Island	Usually deal only with matters in Auditor General's report.

3. *Public Accounts Committees should have a clear formal mandate to scrutinize the activities and operations of all Crown agencies and corporations in which taxpayers' funds have been invested, and to scrutinize the value for money obtained through privatization of any such bodies.* (2.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Northwest Territories	Alberta
House of Commons	Ontario	Manitoba
Saskatchewan	Quebec	Nova Scotia
Newfoundland		Prince Edward Island
		Yukon

Explanatory Notes

British Columbia	Based upon interpretation of terms of reference
New Brunswick	PAC does not have a formal written statement that describes the Committee's role and responsibilities.
Ontario	Value-for-money not in *Audit Act* yet
Quebec	The committees could actually investigate the orientations, activities, and management of public functions known in their specialized field. By means of an initiative mandate, a committee could investigate public groups that have been privatized.
Yukon	But agrees with reviewing the process of privatization

4. *The role of Public Accounts Committees in ensuring accountability of transfer payments needs to be defined and formally established.* (2.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	British Columbia	Alberta
Yukon	House of Commons	Manitoba
	Northwest Territories	Nova Scotia
	Quebec	Ontario
		Prince Edward Island
		Saskatchewan

Explanatory Notes

Quebec	All transferred spending in excess of $25,000 issued by the ministers are subject to monthly studies by parliamentary committees at the time of the verification process of financial commitments.
Saskatchewan	Kelly/Hansen recommendations debated and adopted; no further definition of role beyond this

5. *Tax expenditures are a growing area of government activity, and one which receives minimal scrutiny from either the legislature or government relative to direct expenditures. Public Accounts Committees can make a major contribution in ensuring probity and value for money in tax expenditures. The role of PACs in this area needs to be defined and formalized.* (2.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	British Columbia	Alberta
Northwest Territories	House of Commons	Manitoba
	Prince Edward Island	Nova Scotia
	Quebec	Ontario
		Saskatchewan
		Yukon

Explanatory Notes

Prince Edward Island	Evaluate expenditures but not defined and formulated
Quebec	The Budget and Administration Committee (CBA) is obligated to examine quarterly the political budget of the government and the development of public finances, those which include the fiscal expenses. Therefore, the Committee does not make a detailed examination.

6. *The Public Accounts Committee should not concern itself with the policies of government or with determining if they are good or bad. The Committee should be concerned with ensuring that the policies and programs of government are implemented in an effective, efficient, and economical manner, and that the taxpayer is receiving value for monies spent.* (2.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Nova Scotia	Manitoba
British Columbia	Prince Edward Island	Quebec
House of Commons	Saskatchewan	
Newfoundland		
Ontario		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	PAC passed a motion at organizational meeting to limit the scope of questions to Auditor General's Report and Public Accounts 1988-89. Chairman endeavours to limit members' questions away from policy.
British Columbia	Generally recognized
Saskatchewan	PAC considers public accounts and Provincial Auditors Report which currently does not include value for money

7. *Public Accounts Committees should hold public servants accountable for their performance of the administrative duties and implementation activities which have been delegated to them.* (2.6)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Manitoba
House of Commons	Prince Edward Island	Quebec
Nova Scotia		
Newfoundland		
Ontario		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	At this time, PAC meets only with Ministers of government departments, which Ministers appear with Deputy Ministers and other key personnel for the purpose of answering questions.
British Columbia	Generally recognized
Quebec	This only applies to the plan of public groups, not to the ministers.

8. *Initiatives to reform financial management and control structures and processes in government should receive careful scrutiny to ensure that due regard is given to maintaining legislative accountability and enhancing it where possible.* (2.6)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia House of Commons Newfoundland Nova Scotia Ontario Prince Edward Island Saskatchewan Yukon Northwest Territories	Quebec	Alberta Manitoba

Explanatory Notes

British Columbia	Generally recognized
New Brunswick	No minimum or maximum number of members prescribed for the PAC
Quebec	The CBA frequently receives the mandate to review pertinent legislation. The eight committees occasionally develop suggestions to improve the verification of financial commitments by the committees.

9. *The PAC and the Auditor must work together to achieve maximum accountability to the Legislature.* (2.7)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons Ontario	Alberta British Columbia	

Newfoundland	Manitoba
Prince Edward Island	Nova Scotia
Saskatchewan	Quebec
Yukon	
Northwest Territories	

Explanatory Notes

British Columbia	Generally recognized

10. *It is important that the Committee establish and maintain a constructive working relationship with government. The goals of responsible, efficient, and effective administration are not only common to all legislators, but are shared by governments as well. If a constructive working relationship is maintained, government will be more likely to take action on the Committee's recommendations, which increases the Committee's effectiveness.* (2.8)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Ontario	Alberta
House of Commons	Saskatchewan	Manitoba
Newfoundland		Nova Scotia
Northwest Territories		Quebec
Prince Edward Island		
Yukon		

Explanatory Notes

Alberta	We do have a report, therefore no recommendations
British Columbia	Generally recognized
New Brunswick	There is no steering committee of the PAC
Saskatchewan	Depending on the issue before the Committee

11. *PACs can best realize the potential of the media to extend their influence in a positive way by being effective and non-partisan in their work. The Committee should develop good relationships with the media, as they pay an important role in the Committee's work by informing the public about matters under Committee investigation, why those matters are of concern, and how they may be resolved or improved.* (2.9)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	
Newfoundland	House of Commons	
Northwest Territories	Nova Scotia	Manitoba
Ontario	Quebec	
Prince Edward Island		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	Notices of meeting are posted prior to meeting, all meetings of the PAC are held in the House and are thus open to the media. Transcripts of Committee meetings are available to all members of the public.
British Columbia	Generally recognized

12. *The Public Accounts committee shall prepare a written description of their mandate. This description should contain general statements of the purpose and function of the Committee and as well outline the things that the Committee is responsible for.* (3.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Manitoba
House of Commons		Nova Scotia
Newfoundland		Prince Edward Island
Northwest Territories		Quebec
Ontario		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	At this time, PAC does not have a formal written description of their mandate. Alberta Standing Orders deal generally with Committees, and specifically, with permanent referral of public accounts to PAC.
British Columbia	Produced by the Clerk of Committees at the beginning of each Legislative Session

13. *The Public Accounts Committee shall strive to ensure that there is some procedure in place to have a new Public Accounts Committee appointed shortly after the commencement of the first session of each Parliament.* (3.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Newfoundland
British Columbia		
House of Commons		
Manitoba		
Northwest Territories		
Nova Scotia		
Ontario		
Prince Edward Island		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	Standing Order 49(1)
British Columbia	House Leaders, Whips, anticipated Chairpersons and Clerk of Committees encourage the Special Committee of Selection to meet at compile the lists of members to all Select Standing Committees of the House.
Nova Scotia	Now struck for the life of the Assembly

14. *The Public Accounts Committee shall strive to ensure it obtains resources required to efficiently fulfill its role and responsibilities in an effective manner.* (3.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Manitoba	Nova Scotia
British Columbia	Prince Edward Island	
House of Commons	Quebec	
Newfoundland	Saskatchewan	
Northwest Territories		
Ontario		
Yukon		

Explanatory Notes

Alberta	Each political party plus individual MLAs have research funds to carry out necessary research.

British Columbia	Separate research component indicated, however, the Clerk of Committees, the Auditor General and the Comptroller General are utilized, at this time, for this function.
Saskatchewan	No independent research staff assists the Committee

15. *The Public Accounts Committee plays an important role in our parliamentary system and receives a great deal of press coverage and public attention. The Committee must perform its tasks in a responsible manner.* (3.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Manitoba
House of Commons	Nova Scotia	
Newfoundland	Quebec	
Northwest Territories		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		

16. *The Committee has to be able to provide assurance to the public that government is receiving value for money and that public monies and assets are being managed in the proper way. If the Committee can provide this assurance the confidence the general public has in our political institutions will not be eroded.* (3.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Newfoundland
House of Commons	Manitoba	Quebec
Northwest Territories	Nova Scotia	
Ontario	Prince Edward Island	
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	There is now provision to pay members and salary to Chairmen
Saskatchewan	No value for money auditing

17. *The Public Accounts committee shall have permanent referral as they become available of:*

(i) *the Public Accounts;*

(ii) *all Auditors' Reports on the Public Accounts;*

(iii) *all Financial Statements and all Auditors' Reports of all crown corporations and other agencies receiving funding from government or tax collection agencies (i.e. school boards, hospitals, etc.);*

(iv) *the estimates of the Auditor's Office and the audit report on the Auditor's Office.* (4.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Alberta	Nova Scotia
Manitoba	British Columbia	Newfoundland
Manitoba	Ontario	Prince Edward Island
Northwest Territories		Quebec
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	The Public Accounts and Auditor General's Report are permanently referred to PAC. Financial Statements of Crown Corporations are not. Estimates of Auditor's Office are referred to Standing Committee on Legislative Offices.
British Columbia	Only public accounts documents deemed referred when tabled in the House
Manitoba	The public accounts and Provincial Auditor's annual reports are permanently referred to the Standing Committee on Public Accounts. Crown Corporations on the other hand are permanently referred to one of the Standing Committees that deal with annual reports, that is to say, Public Utilities and Natural Resources or Economic Development. Also, according to the *Crown Corporations Accountability Act* [in the schedule] certain Crown Corporations are listed and referred to one of the two previously listed standing committees.
New Brunswick	Legislative Research Service
Northwest Territories	In Terms of Reference
Nova Scotia	Items iii and iv not readily available to PAC
Quebec	The CBA has a "permanent referral" in matters of public accounts but another committee specializes in the annual report of the Auditor General; the latter has delegated the study to the CBA since 1987. As each of the eight committees *must examine management and the activities of at least one public organization each year, financial statement and verification reports are generally available. (*This obligation is nevertheless seldom fulfilled.)
Saskatchewan	Estimates of Auditors office not referred

18. *The Public Accounts Committee shall have the right to investigate or review all past, current and committed expenditures of government, organizations receiving funds from government and crown corporations.* (4.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Manitoba	Ontario	Alberta
Newfoundland		British Columbia
Northwest Territories		House of Commons
Nova Scotia		Prince Edward Island
Quebec		
Saskatchewan		Yukon

Explanatory Notes

Alberta	The Committee, at its organizational meeting, passed a motion to limit their questions to the Public Accounts and Auditor's report for the fiscal year immediately preceding (1988-89)
British Columbia	Issues contained in the Auditor General's annual report and the Comptroller General's public accounts documents only. The committee does examine the retention and disposal applications generated by the government's Public Documents Committee.
Quebec	Each of the eight committees has influence on the ministers and on the known groups on their specialized field.
Yukon	"Committed" expenditures a concern

19. *The Public Accounts Committee shall have the right to request, on its own initiative, the Auditor General/Provincial Auditor to perform specific reviews or tasks.* (4.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	Prince Edward Island	Alberta
Northwest Territories		British Columbia
Nova Scotia		House of Commons
Ontario		Manitoba
Saskatchewan		Quebec
Yukon		

Explanatory Notes

British Columbia	Specific research only

Quebec	According to our Auditor General, his constitutional law does not permit him to influence studies by the request of a committee. He could, however, accept at his discretion, a government mandate.

20. *The Public Accounts Committee shall be required to report to the Legislature annually, have the report debated in the House and have the right to request government to table a comprehensive response to the Committee's report within 120 days.* (4.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Northwest Territories	Quebec	Alberta
Nova Scotia		British Columbia
Ontario		House of Commons
Saskatchewan		Manitoba
		Newfoundland
		Prince Edward Island

Explanatory Notes

British Columbia	Not required but the committee reports annually which fulfills an aspect of its terms of reference: "as soon as possible"
Federal - House of Commons	More frequent reports; responses on a frequent basis
Northwest Territories	Rules of the House of Terms of Reference
Nova Scotia	Starting next legislative session
Ontario	Ability to request comprehensive response; not required to report annually but does
Prince Edward Island	Do not request formal response from government within 120 days
Quebec	The committees have a statutory obligation to make a report after the examination of an event; however, they are not required to make an annual report, that they have or have not fulfilled their mandates. The reports contain the observations and recommendations made in a two hour debate in the Chamber. The committees can demand that the concerned minister react to their recommendations.
Saskatchewan	Committee reports at least annually; report is debated; no government responses requested

21. *The Public Accounts Committee shall have the right to review new legislation and amendments (prior to its introduction for final reading dealing with the Audit Act or pertaining to the Committee's terms of reference* (4.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Saskatchewan	Alberta
Ontario		British Columbia
Yukon		Manitoba
Quebec		Newfoundland
		Nova Scotia
		Prince Edward Island
		Northwest Territories

Explanatory Notes

British Columbia	Informal arrangement
Quebec	The CBA examines all the law projects which involve administration or finances, like the law on financial administration, the law on public functions, the law on the Auditor General, ets. Otherwise, each of the committees' chairpersons is a member of the National Assembly Committee that approves modifications to the Standing Orders.
Saskatchewan	Such legislative review occurred once in recent history
Yukon	Some confusion regarding "committee's terms of reference"

22. *The Public Accounts Committee shall have the right of access to all financial information and other documents as it determines necessary for its investigations, except for those that are privileged in the narrowest sense of the law, such as Cabinet documents.* (4.6)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
House of Commons		Nova Scotia
Manitoba		
Newfoundland		
Northwest Territories		
Ontario		
Quebec		
Saskatchewan		

Explanatory Notes

Northwest Territories	Rules of the House and Terms of Reference
Saskatchewan	Except Auditor's working papers
Yukon	Generally agree but committee thinks there could be exceptions

23. *The Public Accounts Committee shall have the right to call witnesses from the civil service including Ministers, expert witnesses and private citizens to testify and provide information under oath. This includes individuals currently responsible for matters the Committee is dealing with and those who were responsible at the time of the events if they are not the same.* (4.7)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	
House of Commons	Ontario	
Manitoba		
Newfoundland		
Northwest Territories		
Nova Scotia		
Prince Edward Island		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Ontario	Not ministers
Quebec	In accordance with Article 51 of the National Assembly Law, a committee may assign and force all personnel to appear before them and to produce all documents judged necessary to their acts, inquiries or deliberations.

24. *The Public Accounts Committee shall have the right to meet when the House is in session, recessed or prorogued.* (4.8)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Manitoba	Alberta	British Columbia
Nova Scotia		House of Commons

Newfoundland
Northwest Territories
Ontario
Quebec
Saskatchewan
Yukon

Prince Edward Island

Explanatory Notes

Alberta	Meets when House in session only. Motions have been made in the past, and defeated, to allow for funds for Committee to sit when House is not in session.
Federal - House of Commons	Not on prorogation
Prince Edward Island	Unless authorized to do so by the House

25. *The Public Accounts Committee shall have the right to provide parliamentary scrutiny of the Auditor's Office.* (4.9)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Manitoba	Prince Edward Island	Alberta
Saskatchewan	Quebec	British Columbia
		House of Commons
		Newfoundland
		Nova Scotia
		Ontario
		Northwest Territories

Explanatory Notes

Alberta	Would be mandate of Standing Committee on Legislative Offices
Quebec	The Auditor General of Quebec is accountable to the Office of the National Assembly for his administration and to the National Assembly Committee for the fulfillment of his mandate.
Saskatchewan	PAC receives private auditor's audit report on Provincial Auditor's Office
Yukon	Not really applicable as the Auditor is federal Auditor General

26. *The Public Accounts Committee shall have adequate resources made available to fulfill its mandate and responsibilities.* (4.10)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Alberta	Manitoba
Newfoundland	British Columbia	Nova Scotia
Northwest Territories	Prince Edward Island	
Ontario	Quebec	
	Saskatchewan	
	Yukon	

Explanatory Notes

Alberta	Funding is available for meetings and conference attendance.
British Columbia	Arguably sufficient given the level of committee activity to date
Manitoba	Presently the PAC in Manitoba has very few resources available to it. There is only one Committee Clerk who is responsible for procedural and administrative duties for the PAC and limited research sources are available.
Northwest Territories	7 Members and 3 alternates
Quebec	Each committee receives a budget of $25,000 to fulfill all of their mandates (legislation, credits, parliamentary control, etc.) An additional budget can be accorded on the bases of the purpose. In the context of the budget, a committee can engage personnel that they desire and acquire all other necessary resources.
Saskatchewan	No independent research staff

27. *Public Accounts Committees have a minimum of five members and a maximum of eleven members.* (5.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Prince Edward Island
Manitoba		
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	Alberta PAC has 21 members
Northwest Territories	All independent Members, no political parties

28. *Each political party shall have the same proportion of members on the Public Accounts Committee as they have in the legislature.* (5.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta British Columbia House of Commons Manitoba Nova Scotia Ontario Prince Edward Island Quebec Saskatchewan Yukon		Newfoundland Northwest Territories

29. *Substitution of committee members should be discouraged, however it shall be permitted but there will be no substitution allowed (for an item) after the examination of a particular item has begun.* (5.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons Saskatchewan House of Commons Newfoundland Quebec		Alberta British Columbia Manitoba Nova Scotia Ontario Prince Edward Island Northwest Territories

Explanatory Notes

British Columbia	Standing Orders preclude this
Saskatchewan	Substitutions not allowed in PAC

30. *The Public Accounts Committee shall be appointed for the life of the legislature.* (5.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons Newfoundland Northwest Territories Nova Scotia Prince Edward Island Quebec Saskatchewan Yukon		Alberta British Columbia Manitoba Ontario

Explanatory Notes

Alberta	Reappointed each session
Federal - House of Commons	PAC exists from Parliament to Parliament
Manitoba	The actual Standing Committee on Public Accounts is permanently referred to the life of the legislature, but the membership of that committee changes from session to session and in fact that membership changes regularly within a session.
Quebec	The committees are permanent, however, a mandate of its members is two years.

31. *Ministers shall not be appointed to the Public Accounts Committee.* (5.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta House of Commons Newfoundland Northwest Territories Ontario Prince Edward Island Quebec Saskatchewan	Yukon	British Columbia Manitoba Nova Scotia

Explanatory Notes

Alberta	Ministers have been members in the past but currently are not.

British Columbia	2-3 Ministers sit on the committee, traditionally
Nova Scotia	Five ministers on the PAC
Quebec	The ministers are not committee members except when they study law projects or when the Assembly decides on this.
Yukon	Committee agrees but it isn't always possible in a small House

32. *The Public Accounts Committee shall have funds budgeted to allow it to perform the task assigned to it.* (6.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta British Columbia House of Commons Newfoundland Northwest Territories Ontario Quebec Saskatchewan Yukon		Manitoba Nova Scotia Prince Edward Island

Explanatory Notes

British Columbia	Money appropriated under Vote 1 (Legislative Assembly) though committee is encouraged to prepare a budget, expenditures from which are approved by Mr. Speaker, on request of the Chairperson and/or the Clerk of Committees, on behalf of the Legislative Assembly
Quebec	Each committee receives a budget of $25,000 to fulfill all of their mandates (legislation, credits, parliamentary control, etc.) An additional budget can be accorded on the bases of the purpose. In the context of the budget, a committee can engage personnel that they desire and acquire all other necessary resources.

33. *The Public Accounts Committee shall have meeting space provided suitable for public hearings and meetings.* (6.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta British Columbia House of Commons		

Manitoba
Newfoundland
Northwest Territories
Nova Scotia
Ontario
Prince Edward Island
Quebec
Saskatchewan
Yukon

Explanatory Notes

New Brunswick	If a member wishes to debate a report the Rules provide the opportunity.
Quebec	Each committee receives a budget of $25,000 to fulfill all of their mandates (legislation, credits, parliamentary control, etc.) An additional budget can be accorded on the bases of the purpose. In the context of the budget, a committee can engage personnel that they desire and acquire all other necessary resources.

34. *Sufficient staff shall be provided to the Public Accounts Committee to assist its members to carry out their mandate in a productive effective manner.* (6.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Nova Scotia
House of Commons	Manitoba	
Newfoundland	Prince Edward Island	
Northwest Territories	Saskatchewan	
Ontario	Yukon	
Quebec		

Explanatory Notes

Alberta	Administrative Assistant provided to the Committee; Each political party plus individual MLAs have research funds to carry out necessary research.
Nova Scotia	No specific research position
Saskatchewan	No independent research staff

35. *The Chairman shall be a member of the official opposition party, who is elected by the Committee at the beginning of the first session of Parliament and shall serve for the life of the legislature or until replaced. If a vacancy occurs a new Chairman shall be elected immediately from among the members of the official opposition party.* (7.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Ontario
House of Commons	Nova Scotia	Northwest Territories
Manitoba	Quebec	
Newfoundland	Yukon	
Prince Edward Island		
Saskatchewan		

Explanatory Notes

Alberta	Not appointed by Committee or for life of the legislature; Chairman is member of opposition party, chosen by the opposition from their own MLAs.
Federal - House of Commons	Chairman elected at beginning of each session
Northwest Territories	Non-party system. Chairman chosen from among Committee Members
Nova Scotia	Chairman chosen by Opposition
Ontario	Opposition Chair Sessional
Quebec	Three of the eight committees are presided over by a member of the opposition; five by a member of the ministerial majority. The chairman is elected by the majority of each parliamentary group; nothing stops a committee from being presided over by one or the other groups. The mandate of a speaker is two years. The Standing Order expects that every committee must replace a vacancy of the chairperson in thirty days.
Yukon	Committee agrees but that isn't the case this time

36. *The role and responsibility of the Chairman is much broader than may be indicated by the powers bestowed upon the Chair and the success of the Committee often rests with the Chairman and is a result of the effectiveness of the Chairman.* (7.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	
British Columbia		

House of Commons
Manitoba
Newfoundland
Northwest Territories
Nova Scotia
Ontario
Quebec
Saskatchewan
Yukon

Explanatory Notes

Northwest Territories	Non-party system. Chairman chosen from among Committee Members
Quebec	The Point of Order stipulates that the Chairman has the knowledge to organize and lead the work of the committee.

Vice-Chairman

37. *The Vice-Chairman shall be either a member of the official opposition party or the government party. The Vice-Chairman shall be elected by the Committee at the beginning of the first session of Parliament and serve for the life of the legislature or until replaced. If a vacancy occurs, a new Vice-Chairman shall be elected immediately.* (8.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Manitoba
House of Commons	Yukon	Ontario
Newfoundland		Northwest Territories
Nova Scotia		
Prince Edward Island		
Saskatchewan		

Explanatory Notes

Alberta	Vice-Chairman is member of government caucus, chosen by the government from their own MLAs.
Federal - House of Commons	Vice-Chairman elected at the beginning of each session.
Manitoba	Manitoba has never elected a vice-chairman for the Standing Committee on Public Accounts.

Nova Scotia	Government member
Ontario	Opposition Vice-Chairman Sessional
Yukon	Committee does not have an "official" Vice-Chair at this time

38. *The Vice-Chairman shall be either a member of the official opposition party or the government party. The Vice-Chairman shall be elected by the Committee at the beginning of the first session of Parliament and serve for the life of the legislature of until replaced. If a vacancy occurs, a new Vice-Chairman shall be elected immediately.* (8.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Yukon	Manitoba
British Columbia		
House of Commons		
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Quebec		

Explanatory Notes

Manitoba	Manitoba has never elected a vice-chairman for the Standing Committee on Public Accounts.
New Brunswick	No legislation, but it can be alone

Steering Committee

39. *The Steering Committee shall be established at the Public Accounts Committee's first meeting. Members of the Steering Committee shall include the Chairman and one member from each party caucus.* (9.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
Newfoundland		Nova Scotia

Ontario	Prince Edward Island
Quebec	Saskatchewan
	Northwest Territories

Explanatory Notes

British Columbia	Informal arrangement; current terms of reference preclude the formation of any subcommittee
Manitoba	There has never been a steering committee
New Brunswick	No legislation, but it can be alone.
Nova Scotia	No steering committee
Yukon	Not applicable

40. *The role of the Steering Committee is to review sensitive documents and to monitor the progress of Committee work.* (9.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	House of Commons	Alberta
Ontario		British Columbia
Quebec		Manitoba
		Nova Scotia
		Prince Edward Island
		Saskatchewan
		Yukon
		Northwest Territories

Explanatory Notes

Federal - House of Commons	Planning work of the committee
Manitoba	There has never been a steering committee
Quebec	The secretary executes the decisions for the committee, notably to ensure that the ministers supply the information or reports required by the committee.
Yukon	Not applicable

41. *The Steering Committee should meet at the call of the Chairman and hold all its meetings in camera.* (9.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
Newfoundland		Nova Scotia
Ontario		Prince Edward Island
Quebec		Saskatchewan
		Yukon
		Northwest Territories

Explanatory Notes

British Columbia	Informal arrangement
Manitoba	There has never been a steering committee
New Brunswick	Practice is consistent
Yukon	Not applicable

Meetings and Procedures

42. *The Steering Committee meetings shall be held in camera. Minutes of these meetings may be kept at the discretion of the Chairman and if kept would be distributed only to Committee members.* (10.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons		Alberta
Newfoundland		British Columbia
Ontario		Manitoba
Quebec		Nova Scotia
		Prince Edward Island
		Saskatchewan
		Yukon
		Northwest Territories

Explanatory Notes

Manitoba	*In camera* meetings are rarely held and within recent history no *in camera* meetings have been held.

Ontario	Report of sub-committee read at next meeting
Yukon	Entire committee meets in (*in camera*) Executive Sessions

43. *Meetings in camera shall be held by the whole committee to:*

- *brief members on the subjects the Committee will review;*
- *draft and approve the Committee's Reports;*
- *discuss personnel matters; and*
- *plan strategies regarding Committee relationships with other committees and key leaders in the Legislature* (10.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
House of Commons	Saskatchewan	Manitoba
Newfoundland		Nova Scotia
Northwest Territories		
Ontario		
Quebec		
Yukon		

Explanatory Notes

British Columbia	Infrequent *in camera* meetings
Manitoba	*In camera* meetings are rarely held and within recent history no *in camera* meetings have been held.
Quebec	The chairman can, at his discretion, summon work sessions that are not public. Only the Committee can decide to hold the session *in camera*, ensuring that the witnesses and the documents become confidential.
Saskatchewan	Depending on the item of business before the Committee

44. *Public Accounts Committee hearings for taking testimony should be open to the public and press, however in camera hearings shall be allowed at the discretion of the Chairman.* (10.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	Manitoba
British Columbia	Prince Edward Island	
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	All meetings are open to the public and press and recorded in Hansard.
Federal - House of Commons	At the discretion of the committee
Manitoba	*In camera* meetings are rarely held and within recent history no *in camera* meetings have been held.
New Brunswick	Rules allow for tabling process with the Office of the Clerk
Quebec	The chairman can, at his discretion, summon work sessions that are not public. Only the Committee can decide to hold the session *in camera*, ensuring that the witnesses and the documents become confidential.
Saskatchewan	At discretion of the Committee

45. *In camera hearings should only be held in instances when evidence of a particularly sensitive nature is given.* (10.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
Newfoundland		Nova Scotia
Northwest Territories		
Ontario		
Prince Edward Island		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta *In camera* meetings have never been held.

Federal - House of Commons

Manitoba *In camera* meetings are rarely held and within recent history no *in camera* meetings have been held.

Nova Scotia All meetings are open

46. *The Auditor General or his representative shall attend all Committee hearings, except where the Committee or Auditor feel the circumstances do not require his presence.* (10.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Nova Scotia	Manitoba
British Columbia		
House of Commons		
Newfoundland		
Northwest Territories		
Ontario		
Prince Edward Island		
Quebec		
Saskatchewan		
Yukon		

47. *The Committee shall have made available meeting rooms in which to hold hearings and meetings, in or nearby the legislative buildings.* (10.6)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		
British Columbia		
House of Commons		
Manitoba		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

British Columbia	Douglas Fir Committee Room

48. *A quorum shall be required at Committee meetings and hearings only if a vote is to be taken.* (10.7)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Prince Edward Island
British Columbia		
House of Commons		
Manitoba		
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

British Columbia	Quorum necessary for the official conduct of committee business as defined in the Standing Orders
Northwest Territories	Quorum at start of meeting as well
Saskatchewan	Meeting usually does not start without a quorum

49. *Verbatim transcripts should be prepared for all public hearings and meetings. Verbatim transcripts should be prepared for in camera hearings and meetings at the discretion of the Chairman.* (10.9)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		
British Columbia		
House of Commons		
Manitoba		
Newfoundland		
Northwest Territories		

Nova Scotia
Ontario
Prince Edward Island
Quebec
Saskatchewan
Yukon

Explanatory Notes

Manitoba — Committee Hansards [verbatim transcripts] are prepared

Saskatchewan — *In camera* verbatim at discretion of the Committee

50. *Minutes shall be kept of all Committee meetings and hearings.* (10.10)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	Manitoba
British Columbia		
House of Commons		
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

British Columbia — Prepared and circulated by the Clerk of Committees

51. *All motions made at public hearings and meetings should be set aside and dealt with by the Committee later.* (10.11)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Quebec	Alberta	Manitoba
Yukon	British Columbia	Nova Scotia
	House of Commons	Ontario

Prince Edward Island
Saskatchewan
Northwest Territories

Explanatory Notes

British Columbia	Depends upon time and contentiousness
Federal - House of Commons	Motions are usually taken up when raised
Saskatchewan	All motions are dealt with by Committee *ipso facto*

52. *Meetings of the Committee shall be held from time to time for professional development purposes.* (10.12)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	House of Commons	Alberta
Newfoundland		Manitoba
Northwest Territories		Prince Edward Island
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

British Columbia	Attempt at beginning of each Legislative Session to produce an orientation seminar
Yukon	Annual retreat - very worthwhile

53. *The Committee shall table a report at least annually in the Legislative Assembly.* (11.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
Newfoundland		
Northwest Territories		

Nova Scotia
Ontario
Prince Edward Island
Quebec
Saskatchewan
Yukon

Explanatory Notes

Federal - House of Commons Or more often

Manitoba Reports such as detailed reports or reports that establish the findings and recommendations of the committee are not produced in Manitoba. The only type of reports that are presented in the Legislature are brief explanation of events that announce the passing of the annual reports of the Provincial Auditor and Public Accounts. These reports may also include passed motions or amendments.

54. *The Committee's Report should be detailed and comprehensive and able to stand on its own.* (11.2)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
House of Commons		Manitoba
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

Explanatory Notes

Nova Scotia Reports do not yet contain recommendations.

Prince Edward Island Often refer to the Auditor General's report

55. *The Committee may make references to any reviews of confidential evidence which it has conducted but shall not include the content of such evidence in its report.* (11.3)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
House of Commons		Manitoba
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

56. *The Committee may include minority reports in its report to the Legislature.* (11.4)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	House of Commons	Alberta
Northwest Territories	Nova Scotia	British Columbia
Ontario		Manitoba
		Prince Edward Island
		Quebec
		Saskatchewan
		Yukon

Explanatory Notes

Alberta	Standing Order 65(2) does not allow for presenting of minority reports, although dissenting opinions may be included in Committee reports, at the discretion of the committee.
British Columbia	Standing Orders preclude dissenting views; occurs in the House during debate on the committee's report
Prince Edward Island	Standing Orders preclude the appendage of a minority report.
Saskatchewan	Has never been the Saskatchewan practice
Yukon	Committee disagrees with this - encourage partisanship

57. *The Committee should not include the names of individuals in its reports unless Committee members agree that the circumstances warrant it.* (11.5)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Ontario	Alberta
House of Commons		Manitoba
Newfoundland		Prince Edward Island
Nova Scotia		Northwest Territories
Quebec		
Saskatchewan		
Yukon		

58. *The Chairman shall table all Committee reports in the Legislature.* (11.6)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
House of Commons		
Manitoba		
Newfoundland		
Northwest Territories		
Nova Scotia		
Ontario		
Quebec		
Saskatchewan		
Yukon		

59. *The Committee shall have effective follow-up procedures to determine if action has been taken to implement its recommendations.* (12.1)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Ontario	Alberta
House of Commons	Prince Edward Island	Manitoba
Newfoundland	Quebec	Nova Scotia
Northwest Territories		
Saskatchewan		
Yukon		

Explanatory Notes

Saskatchewan Follow-up through the Provincial Comptroller

IMPROVING ACCOUNTABILITY: CANADIAN PUBLIC ACCOUNTS COMMITTEES AND LEGISLATIVE AUDITORS

1. *Each public accounts committee prepare and adopt a formal, written statement that describes the committee's role and responsibilities.* (p.11)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Ontario	Alberta
House of Commons		Manitoba
Newfoundland		New Brunswick
Saskatchewan		Nova Scotia
Yukon		Prince Edward Island
Northwest Territories		

Explanatory Notes

Federal - House of Commons	In Standing Orders
Saskatchewan	Kelly/Hansen recommendations debated and adopted

2. *The written statement of role and responsibilities comprise a general statement of purpose and a list of issues that the committee is to examine, assess, report on to the legislature, and follow-up with the administration, including:*

- the reliability and appropriateness of information in the public accounts to provide a full and fair accounting of operations and financial transactions;

- the collection of, and proper accounting for, all taxes and other revenues due;

- the maintenance of expenditures within the limits and for the purposes authorized by the legislature;

- the adequacy of safeguards to protect assets from loss, waste and misappropriation;

- the regard for economy in the acquisition of goods and services;

- the effectiveness of programs in achieving their stated objectives. (p.13.)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Prince Edward Island	Alberta
Newfoundland		British Columbia
Nova Scotia		Manitoba
Yukon		New Brunswick
Northwest Territories		Ontario
		Saskatchewan

Explanatory Notes

Northwest Territories	Ours needs to be revised
Quebec	The Standing Orders expect a list of subjects (mandates) that the budget and administration committee must examine, of which the quarterly verification of financial commitments, the study of the political budget, etc...

3. *Provision be made for the automatic and permanent referral to public accounts committees of both the public account and the auditor's report as soon as they become available.* (p.16)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		British Columbia
House of Commons		Prince Edward Island
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Manitoba	The Provincial Auditor and the public accounts annual reports are permanently referred to the Standing Committee on Public Accounts.
Quebec	The study of public accounts makes up a part of the specialized field of the CBA, but not the examination of the Auditor general's report. Since 1987, this function has always been delegated by the National Assembly Committee.

4. *Public accounts committee recognize their capacity to investigate any matter that is within their terms of reference.* (p.17)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Manitoba	
British Columbia	Nova Scotia	
House of Commons		
New Brunswick		
Newfoundland		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

5. *Ministers be called as witnesses before public accounts committees only when they have been personally involved in decisions under examination.*

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Nova Scotia	British Columbia
House of Commons	Saskatchewan	New Brunswick
Manitoba	Northwest Territories	Ontario
Newfoundland		Prince Edward Island
Yukon		

Explanatory Notes

Alberta	Ministers appear on a regular basis
Quebec	The ministers are generally the principal witnesses heard, except for the examination of the autonomous public management groups.

6. *Chairmen of public accounts committees explain to witnesses their legal position in regard to future actions that may arise from testimony.* (p.22)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Saskatchewan	House of Commons	Alberta
Newfoundland	Ontario	British Columbia
		Manitoba

New Brunswick
Nova Scotia
Prince Edward Island
Yukon
Northwest Territories

Explanatory Notes

Quebec	A project which aims at the protection of the witnesses before the parliamentary committees is actually in development.

7. *Provision be made to allow public accounts committees to meet whether the House is in session, recessed or prorogued.* (p.23)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Manitoba	Alberta	British Columbia
New Brunswick		House of Commons
Newfoundland		Prince Edward Island
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Federal - House of Commons	Not when prorogued
Quebec	The committee can meet in sessions and outside session but not at the time of the closing of a session (prorogation).

8. *Public accounts committees be limited to between 5 and 11 members.* (p.26)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	House of Commons	Alberta
Manitoba		New Brunswick
Newfoundland		Prince Edward Island
Nova Scotia		

Ontario
Saskatchewan
Yukon
Northwest Territories

Explanatory Notes

Quebec	12 members

9. *Public accounts committees be appointed for the full term of the legislature, and not session by session.* (p.28)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
New Brunswick	House of Commons	Alberta
Newfoundland		British Columbia
Nova Scotia		Manitoba
Saskatchewan		Ontario
Yukon		Prince Edward Island
Northwest Territories		

10. *Chairmen of public accounts committees be members of the opposition.* (p.30)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	Northwest Territories
British Columbia	Yukon	
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		

Explanatory Notes

Northwest Territories	Caucus Government, no parties

Quebec	The Standing Orders expect that three of the eight committees are presided over by a member of the Opposition. There is therefore a repetition of chairmen between the parliamentary groups. Nothing stops the CBA from being presided over by a member of the Opposition if the parliamentary groups are in agreement.

11. *Chairmen play a leading role in all aspects of committee work and participate in the questioning of witnesses and in other committee deliberations.* (p.31)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	Manitoba
British Columbia		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

12. *Chairmen of public accounts committees serve for the life of a legislature or until replaced.* (p.31)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		House of Commons
British Columbia		Ontario
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	Vice-Chairman not elected by Committee
Federal - House of Commons	Elected every session

Quebec	The chairman has a mandate of two years; he can be re-elected

13. *Committees elect vice-chairmen from among the government members.* (p.32)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta British Columbia House of Commons New Brunswick Newfoundland Nova Scotia Prince Edward Island Saskatchewan	Yukon	Manitoba Ontario Northwest Territories

Explanatory Notes

Northwest Territories	Caucus Government, no parties
Quebec	The vice-president is necessarily from a different party than the chairman

14. *Larger public accounts committees appoint a steering committee to plan the work and to bring forward drafts of committee reports.* (p.33)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia House of Commons Newfoundland Ontario		Alberta Manitoba New Brunswick Nova Scotia Prince Edward Island Saskatchewan Yukon Northwest Territories

Explanatory Notes

Yukon	Not applicable

15. *Ministers not be appointed as members of public accounts committees.* (p.34)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Yukon	British Columbia
House of Commons		Nova Scotia
Manitoba		
New Brunswick		
Newfoundland		
Ontario		
Prince Edward Island		
Saskatchewan		
Northwest Territories		

Explanatory Notes

Nova Scotia	All government members are ministers.
Quebec	The ministers are not members of the committees except when they study law projects or on a motion of the Assembly

16. *One clerk, who gives first priority to these duties, be assigned to serve the public accounts committee.* (p.36)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Manitoba	Alberta
House of Commons		Prince Edward Island
New Brunswick		
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Federal - House of Commons	Plus two researchers

17. *Research assistance be provided to public accounts committees.*

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
Newfoundland		Nova Scotia
New Brunswick		Prince Edward Island
Ontario		Saskatchewan
Yukon		
Northwest Territories		

Explanatory Notes

Quebec	In the context of the budget, a committee can engage personnel that they desire and acquire all other necessary resources. There is not permanent researcher.

18. *Consideration be given to compensation members of public accounts committees for their attendance at meetings held when the legislature is not in session.* (p.39)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Prince Edward Island	Alberta
Manitoba		House of Commons
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	Provision has been made for compensation for Committee meetings during session, but there is no provision for PAC to meet outside of session.
Yukon	Committee disagrees
Newfoundland	Members are compensated for PAC work irregardless

19. *Consideration be given to appropriate financial recognition for the extra work and responsibilities assumed by the chairmen of public accounts committees.* (p.39)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		House of Commons
British Columbia		Manitoba
Newfoundland		New Brunswick
Nova Scotia		Prince Edward Island
Ontario		Yukon
Saskatchewan		
Northwest Territories		

Explanatory Notes

Quebec In addition to the chairman, the vice-president also receives an office allowance.

20. *All public accounts committee meetings for hearing testimony be open to the press and public, except when evidence of a particularly sensitive nature is to be given.* (p.40)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		
British Columbia		
House of Commons		
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

21. *Meetings for planning future work, briefings, reviewing progress and drafting reports be held in camera.* (p.41)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons		Alberta
New Brunswick		British Columbia
Newfoundland		Manitoba

Ontario
Prince Edward Island
Saskatchewan
Yukon
Northwest Territories

Nova Scotia

Explanatory Notes

Northwest Territories	Chairman does this
Saskatchewan	Depending on item of business before the Committee

22. *Public accounts committees plan, in general terms, the work to be undertaken at the beginning of each session, and prepare formal agendas for public distribution at least one week ahead of each meeting.* (p.43)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Saskatchewan	House of Commons
British Columbia		Manitoba
New Brunswick		Prince Edward Island
Newfoundland		
Nova Scotia		
Ontario		
Yukon		
Northwest Territories		

Explanatory Notes

Northwest Territories	Chairman does this

23. *Committees arrange for suitable briefing material to be available to members prior to hearings, and if necessary set time aside to review it.* (p.43)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	British Columbia	Alberta
Newfoundland	Prince Edward Island	Manitoba
Nova Scotia	Saskatchewan	New Brunswick
Ontario		
Yukon		

Northwest Territories

Explanatory Notes

Saskatchewan No independent research staff available to Committee

24. *A verbatim transcript of public accounts committee hearings be prepared and published promptly.* (p.44)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		
British Columbia		
House of Commons		
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

25. *Committees keep brief, formal minutes of proceedings.* (p.45).

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	Manitoba
British Columbia		Northwest Territories
House of Commons		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		

26. *Suitable meeting space, with appropriate facilities, be available to public accounts committees.* (p.45)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	
British Columbia		
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

27. *Public accounts committees schedule sufficient, regular meetings to discharge their responsibilities.* (p.47)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	British Columbia	Manitoba
House of Commons		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	Committee passed a motion at organizational meeting to hold regular meetings.
Northwest Territories	Permitted under Rules
Saskatchewan	Twice weekly during Session; at least one week of meetings intersessionally

28. *Provision be made for legislators who are not members of public accounts committees to attend meetings and participate in the questioning of witnesses, but not to vote.* (p.47)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		British Columbia
House of Commons		Newfoundland
New Brunswick		Nova Scotia
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Alberta	**Beauchesne's**, fifth edition, paragraph 766
Nova Scotia	Substitutes have voting privileges
Yukon	But so far never done
Northwest Territories	Permitted under Rules

29. *Procedures for questioning witnesses be adopted that permit productive lines of questioning to be taken to their conclusion and allow all members an opportunity to participate.* (p.48)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Manitoba
New Brunswick	House of Commons	
Newfoundland	Saskatchewan	
Nova Scotia	Northwest Territories	
Ontario		
Prince Edward Island		
Yukon		

Explanatory Notes

Alberta	Committee passed a motion at organizational meeting to permit each member one question and two supplementaries.
Northwest Territories	If at all possible

30. *Public accounts committees concentrate their attention on significant issues of management and financial administration rather than on isolated, unimportant, individual transactions.* (p.48)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	New Brunswick	Alberta
House of Commons	Saskatchewan	Manitoba
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Yukon		
Northwest Territories		

Explanatory Notes

Northwest Territories	If at all possible

31. *Public accounts committees prepare substantive reports at least annually containing a summary of findings, a statement of conclusions, and recommendations for action to be taken by the government.* (p.50.)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	New Brunswick	Alberta
House of Commons		Manitoba
Newfoundland		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Nova Scotia	Reports do not contain recommendations.
Quebec	Each committee has the knowledge to formulate observations, conclusions, and recommendations in the term of each of his mandates. The Standing Orders only expect that a committee could make an annual report of activities.

32. *Wherever possible, public accounts committee reports be arrived at through a consensus of all members of the committee.* (p.51)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia		Alberta
House of Commons		Manitoba
New Brunswick		Newfoundland
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		
Northwest Territories		

33. *Legislatures set aside time to debate the reports of public accounts committees at least annually.* (p.52)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Northwest Territories	Alberta
Nova Scotia		House of Commons
Saskatchewan		Manitoba
Yukon		New Brunswick
		Newfoundland
		Ontario
		Prince Edward Island

Explanatory Notes

Nova Scotia Will start next Legislative Session.

34. *Public accounts committees adopt an effective procedure for following up their recommendations with administration.* (p.52)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Ontario	Alberta
Newfoundland	Prince Edward Island	Manitoba
Saskatchewan		New Brunswick
Yukon		Nova Scotia

Northwest Territories

Explanatory Notes

Saskatchewan Follow-up through Provincial Comptroller

35. *Auditors be required by legislation to express an opinion on the financial statements and the accounting policies underlying them.* (p.56)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	British Columbia	Newfoundland
House of Commons		Yukon
Manitoba		
New Brunswick		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		

Explanatory Notes

Alberta	*Auditor General Act* S.18 and S. 19(3)
British Columbia	Auditor General is required to express an opinion on the financial statements only. He may comment on the appropriateness of accounting policies in his annual report.
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.15(1) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

36. *Legislation specifically give auditors responsibility for reporting on the adequacy of the information provided to the legislature in the estimates and the public accounts.* (p.57)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	British Columbia	Newfoundland
House of Commons		Nova Scotia

Manitoba
New Brunswick
Nova Scotia
Prince Edward Island
Saskatchewan

Ontario
Yukon

Explanatory Notes

Alberta	*Auditor General Act* S.19(2)(a)(iii) and S.19(3)(c)
British Columbia	Legislation is silent in this regard, although the Auditor General has commented on both the Estimates and the Public Accounts
Manitoba	The Provincial Auditor's Act requires the Provincial Auditor's Office to report on the public accounts. This includes information included in the public accounts and estimates.
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.12(2) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

37. *The legislation establishing the mandate of auditors specifically include an examination and reporting on value-for-money issues, including regard for economy and efficiency in operations and procedures for evaluating and reporting on the effectiveness of programs in meeting their objectives.* (p.59)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	British Columbia	Alberta
New Brunswick		Manitoba
Prince Edward Island		Newfoundland
		Nova Scotia
		Ontario
		Saskatchewan
		Yukon

Explanatory Notes

Saskatchewan	S.11(1) and S.12(1) *Provincial Auditor Act* of Saskatchewan
British Columbia	Legislation permits comment on the economy and efficiency matters, but is silent on effectiveness issues

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Yukon	Not applicable

38. *Legislation provide that auditors accept specific assignments from their legislatures, provided these do not take precedence over other duties assigned by statute.* (p.60)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	House of Commons
New Brunswick		Manitoba
Nova Scotia		Newfoundland
Ontario		Saskatchewan
		Yukon
		British Columbia

Explanatory Notes

Alberta	*Auditor General Act* S.17(1) and (2)
British Columbia	Only the Lieutenant Governor in Council may officially request the Auditor General to undertake special assignments. There is no provision for audit requests from the legislature or its committees
Manitoba	While not specifically set out in legislation, the provincial auditor's office has and will continue to consider issues raised by the legislature
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Prince Edward Island	Must accept specific assignments from Lieutenant Governor in Council
Saskatchewan	S.16(1) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

39. *Legislation provide that auditors accept direction by the government to perform audits only if in their opinion such work would not interfere unduly with the performance of their regular duties.* (p.61)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		House of Commons

Manitoba	New Brunswick
Nova Scotia	Newfoundland
Saskatchewan	Prince Edward Island
British Columbia	Yukon

Explanatory Notes

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S. 16(4) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

40. *Auditors not be responsible for any aspect of the government's financial administration including the pre-audit of expenditures.* (p.62)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Manitoba
House of Commons		Newfoundland
New Brunswick		Yukon
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
British Columbia		

Explanatory Notes

Alberta	
Manitoba	The Provincial Auditor's Act in Manitoba specifically requires the Provincial Auditor's Office to pre-audit requests for payment from the consolidated fund
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Quebec	The management committee plans the work of the committee and makes decisions that they judge necessary between the sessions of the Committee.
Yukon	Not applicable

41. *Legislation make specific provision for the confidentiality of the Auditor's working papers.* (p.63)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Newfoundland
House of Commons		Prince Edward Island
Manitoba		Yukon
New Brunswick		British Columbia
Nova Scotia		
Ontario		
Saskatchewan		

Explanatory Notes

Manitoba	Through the *Freedom of Information Act*
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.26 *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

42. *Auditors be given legislative authority to obtain any information or documents they require from crown organizations or their auditors, and to conduct any further examinations that they deem necessary.* (p.66)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	New Brunswick	Newfoundland
House of Commons		Nova Scotia
Manitoba		Yukon
Ontario		
Prince Edward Island		
Saskatchewan		
British Columbia		

Explanatory Notes

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.

Quebec	Several constituent public group laws designate an auditor other than the Auditor General. The latter does not therefore have jurisdiction on all public groups. For several years, he calls for a frame of law for specifying and harmonizing the imputable mechanisms of unity of public groups.
Saskatchewan	S.24 *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

43. *Given a sufficient improvement in the timeliness of completing government accounts, auditors work toward the goal of completing their annual reports within six months after the fiscal year end, and have their opinions and comments on the financial statements incorporated in the public accounts.* (p.68)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Alberta	Newfoundland
Manitoba	Prince Edward Island	Nova Scotia
New Brunswick	British Columbia	Ontario
Ontario		
Saskatchewan		
Yukon		

Explanatory Notes

British Columbia	Efforts are continuing. Audit opinions are incorporated in the Public Accounts, but other comments can be made only in the Auditor General's annual report
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Prince Edward Island	Report must be tabled within 15 days from the commencement of the Session
Saskatchewan	S12(1.2) *Provincial Auditor Act* of Saskatchewan [no six-month limit; no incorporation in the Public Account]

44. *Auditors' annual reports be released to members of the legislature and to the public as soon as they are available, regardless of whether they have been tabled in the legislature.* (p.70)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		House of Commons
Manitoba		Newfoundland

New Brunswick	Ontario
Nova Scotia	Prince Edward Island
Yukon	Saskatchewan
Northwest Territories	British Columbia

Explanatory Notes

Yukon	Released to MLA's but not to the public

45. *The auditor's annual report be presented to the Speaker, who shall table it in the legislature at the earliest opportunity.* (p.71)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Prince Edward Island	Alberta
Manitoba		British Columbia
New Brunswick		Newfoundland
Northwest Territories		
Nova Scotia		
Ontario		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	*Auditor General Act* S.19(4) - Chairman of Standing Committee on Legislative Offices required to table
Manitoba	Provincial Auditor's Act requires the Auditor's annual report to be provided to the Lieutenant Governor in Council who is to lay it before the Assembly
Prince Edward Island	Minister of Finance may also table report in the House
Saskatchewan	S.14 *Provincial Auditor Act* of Saskatchewan

46. *Wherever possible and appropriate audit reports incorporate responses by the audited organizations to the auditor's comments and recommendations.* (p.72)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	New Brunswick
House of Commons	Prince Edward Island	Newfoundland
Manitoba		Saskatchewan
Northwest Territories		
Nova Scotia		
Ontario		
Yukon		

Explanatory Notes

Alberta	The Auditor General's annual report does occasionally include comments, but as an exception rather than the rule.

47. *Legislation provide that auditors need not report matters that, in their opinion, are inconsequential.* (p.73)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		New Brunswick
British Columbia		Newfoundland
House of Commons		
Manitoba		
Nova Scotia		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	*Auditor General Act* S. 25
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.12(3) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

48. *Auditors follow up the recommendations made in their reports and ensure that the responses are made known to the public accounts committees.* (p.75)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
British Columbia	Alberta	Nova Scotia
House of Commons	New Brunswick	
Manitoba		
Newfoundland		
Ontario		
Prince Edward Island		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	The follow-up by Auditor General takes place and responses are made known if Committee follows-up with Auditor General
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Quebec	The work sessions and the *in camera* sessions are not registered or transcribed in the debate Journal (Hansard). A committee can, at anytime, retain the services of a judicial stenographer.

49. *Statutory provision be made for auditors to make special reports to the legislature on matters of urgency and importance.* (p.76)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		New Brunswick
British Columbia		Newfoundland
House of Commons		Nova Scotia
Manitoba		Prince Edward Island
Ontario		
Saskatchewan		
Yukon		

Explanatory Notes

Alberta	*Auditor General Act* S.20

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.13 *Provincial Auditor Act* of Saskatchewan

50. *Legislation clearly establish auditors as officers of the legislature.* (p.77)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Newfoundland
House of Commons		Nova Scotia
Manitoba		Prince Edward Island
New Brunswick		Yukon
Ontario		
Saskatchewan		
British Columbia		

Explanatory Notes

Alberta	*Auditor General Act* S.3
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.3(2) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

51. *An objective, rigorous search process be used in filling a vacancy in the Auditor's position.* (p.78)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	Yukon
House of Commons		
Manitoba		
New Brunswick		
Newfoundland		
Nova Scotia		
Ontario		
Saskatchewan		
British Columbia		

Explanatory Notes

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Yukon	Not applicable

52. *Mechanisms be devised to ensure that the individual appointed to the position of auditor is acceptable to both government and opposition members of the legislature.* (p.80)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Nova Scotia	Manitoba
House of Commons		New Brunswick
Newfoundland		Prince Edward Island
Ontario		Yukon
Saskatchewan		
British Columbia		

Explanatory Notes

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.3(1) *Provincial Auditor Act* of Saskatchewan - PAC Chairman consulted
Yukon	Not applicable

53. *Statutory provision be made for filling a temporary vacancy in the office of auditor, and such provision include safeguards to prevent interim appointments for unduly extended periods of time.* (p.80.)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	New Brunswick
House of Commons		Nova Scotia
Manitoba		Ontario
Newfoundland		Yukon
Saskatchewan		
British Columbia		

Explanatory Notes

Alberta	*Auditor General Act* S.6(2)
Manitoba	Provincial Auditor's Act provides for the Assistant Provincial Auditor to have the powers and perform the duties of the Provincial Auditor when the Provincial Auditor is ill or in the case of vacancy. Upon expiry of the term the position has been filled on a timely basis/
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.5(2) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

54. *Auditors be appointed for a fixed, non-renewable term of no more than ten years.* (p.82)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Prince Edward Island	Manitoba
House of Commons	British Columbia	New Brunswick
Saskatchewan		Newfoundland
		Nova Scotia
		Ontario
		Yukon

Explanatory Notes

Alberta	Term not to exceed 8 years; *Auditor General Act* S.3(2)
Manitoba	In Manitoba, the Provincial Auditor's Act provides for the appointment of the Provincial Auditor for a term of 10 years with provision for reappointment for a further term of 10 years
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Prince Edward Island	Holds office for ten years and is eligible for reappointment
Saskatchewan	S.3(2) *Provincial Auditor Act* of Saskatchewan [during good behaviour]
Yukon	Not applicable

55. *The auditor's salary be tied by statute to that of top public servants.* (p.83)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	British Columbia	Newfoundland
House of Commons		Nova Scotia
Manitoba		Yukon
New Brunswick		
Ontario		
Prince Edward Island		
Saskatchewan		

Explanatory Notes

Alberta	*Auditor General Act* S.7
Manitoba	The Provincial Auditor's Act provides for the Provincial Auditor to be paid a salary within the range of salaries paid to senior deputy ministers
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.4(1) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

56. *Provision be made for a review of the auditor's budget by a representative group of legislators before it is presented to the House for approval.* (p.85)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		New Brunswick
House of Commons		Newfoundland
Manitoba		Nova Scotia
Ontario		Saskatchewan
Prince Edward Island		Yukon
		British Columbia

Explanatory Notes

Alberta	Standing Committee on Legislative Offices
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.

Quebec	The Standing Order does not permit the registration of a minority report. A member can, at any time, note his dissidence by a verbal statement.
Yukon	Not applicable

57. *Legislative provision be made for a special report to the legislature by auditors in whose opinion the resources provided for the operation of their offices are insufficient.* (p.85)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	New Brunswick
Manitoba	Prince Edward Island	Newfoundland
Nova Scotia		Yukon
Ontario		
Saskatchewan		
British Columbia		

Explanatory Notes

Alberta	*Auditor General Act* S.20 provides for report on matters of importance or urgency; S.13 deals with provision for Auditor General to ask for special warrant for extra funding.
Prince Edward Island	Legislative Audit Committee may review Auditors' estimates
Saskatchewan	S.13 *Provincial Auditor Act* of Saskatchewan
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Yukon	Not applicable

58. *Auditors have sufficient independence from central administrative controls to ensure that they can organize, staff and manage their offices and engage outside expertise as they see fit, within their budgets and within the provisions of legislation designed to protect the rights of public servants.* (p.87)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	British Columbia	Newfoundland
British Columbia		Yukon
House of Commons		
Manitoba		
New Brunswick		
Nova Scotia		

Ontario
Prince Edward Island
Saskatchewan

Explanatory Notes

Alberta	*Auditor General Act* S.9
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.5; S.7; S.8(1) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

59. *Legislative provision be made for an audit of the audit office, conducted by a qualified auditor who is not an employee of the Crown, with the results made available to the legislature.* (p.88)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Newfoundland
House of Commons		Nova Scotia
Manitoba		Yukon
New Brunswick		
Ontario		
Prince Edward Island		
Saskatchewan		
British Columbia		

Explanatory Notes

Alberta	*Auditor General Act* S.30
Manitoba	The Provincial Auditor' Act provides for an audit of the Office by a qualified auditor appointed by the Executive Council. This traditionally has been the Comptroller.
Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Saskatchewan	S.27(3) *Provincial Auditor Act* of Saskatchewan
Yukon	Not applicable

60. *Separate legislation be enacted dealing with the auditor and the audit office.* (p.89)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		Newfoundland
House of Commons		Nova Scotia
Manitoba		Yukon
New Brunswick		
Ontario		
Prince Edward Island		
Saskatchewan		
British Columbia		

Explanatory Notes

Northwest Territories	Auditor General of Canada performs audit for the N.W.T.
Yukon	Not applicable

61. *A committee of senior representatives of all recognized parties in the House, including at least one minister, be given responsibility for approving the auditor's budget for presentation to the House, for appointing and considering the reports of the auditor's auditor, and for such other duties regarding the operation of the audit office as may be deemed appropriate.* (p.92)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta		House of Commons
Manitoba		New Brunswick
Nova Scotia		Newfoundland
Ontario		Saskatchewan
Prince Edward Island		Yukon
		British Columbia

Explanatory Notes

Alberta	Legislative Offices Committee does tour the Auditor's office annually.
Saskatchewan	S.27(3) Auditor's auditor submits report to PAC for consideration
Yukon	Not applicable

Northwest Territories Auditor General of Canada performs audit for the N.W.T.

62. *Public accounts committees set aside time to familiarize themselves with the nature of the work and the responsibilities of the audit office, within the context of government financial administration.* (p.95)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Nova Scotia	Alberta
Manitoba	Ontario	Yukon
New Brunswick	Prince Edward Island	
Newfoundland	British Columbia	
Saskatchewan		
Northwest Territories		

Explanatory Notes

Quebec The CBA examined on one occasion the internal management of the Auditor General.

Yukon Not applicable

63. *Auditors and/or members of the audit staff attend all hearings of public accounts committees to act and be used as a source of expert advice to the committees.* (p.97)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Nova Scotia	New Brunswick
House of Commons	Prince Edward Island	
Manitoba		
Newfoundland		
Ontario		
Saskatchewan		
Yukon		
British Columbia		
Northwest Territories		

64. *Public accounts committees make use of auditors as advisers while preparing the agendas and reports and in briefings prior to their hearings.* (p.98)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Manitoba	Nova Scotia	Alberta
Newfoundland	Prince Edward Island	House of Commons
Ontario	British Columbia	New Brunswick
Saskatchewan		
Yukon		
Northwest Territories		

Explanatory Notes

Manitoba The Provincial Auditor's Office has acted as advisors when requested

65. *Auditors discuss the general subject of the format and style of their reports with public accounts committees.* (p.99)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	Ontario	Newfoundland
House of Commons	Prince Edward Island	Nova Scotia
Manitoba	Northwest Territories	
New Brunswick		
Saskatchewan		
Yukon		
British Columbia		

66. *Auditors prepare their reports with the needs of public accounts committees in mind.* (p.99)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Prince Edward Island	Alberta
Manitoba		Newfoundland
New Brunswick		Nova Scotia
Ontario		
Saskatchewan		
Yukon		
British Columbia		
Northwest Territories		

67. *Auditors consider issuing separate reports on special studies or comprehensive audits as they are completed.* (p.100)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Alberta	House of Commons	New Brunswick
Manitoba	Ontario	Newfoundland
Saskatchewan	Prince Edward Island	Nova Scotia
Northwest Territories	British Columbia	Yukon

Explanatory Notes

Alberta	*Auditor General Act* S.20 provides for special report on important or urgent matters, but not on routine matters.
British Columbia	Some special studies are issued on completion. Legislation provides for annual reporting only on other matters
Yukon	Not applicable

68. *Public accounts committees be given the power to instruct auditors, by resolution, to conduct specific examinations, provided that such assignments do not unduly interfere with the regular duties of the audit offices.* (p.101)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
Newfoundland	Alberta	New Brunswick
Ontario	House of Commons	Yukon
Saskatchewan	Manitoba	British Columbia
Northwest Territories	Nova Scotia	
	Prince Edward Island	

Explanatory Notes

Alberta	*Auditor General Act* S.17 gives Executive Council or Assembly that power.
British Columbia	See note re: recommendation #38
Manitoba	This is not set out in a mandate of the public accounts committee. However, the Provincial Auditor's Office has and will continue to undertake assignments at the will of the committee.
Quebec	According to the Auditor General, his constitutive law does not permit him to influence studies by the request of a committee or to give a reason for his recommendations.
Saskatchewan	S.16(1) *Provincial Auditor Act* of Saskatchewan

69. *Public accounts committees discuss with the auditors the most appropriate manner of using the services of the audit offices to follow up committee recommendations.* (p.101)

IMPLEMENTED	SOMETIMES IMPLEMENTED	NOT YET IMPLEMENTED
House of Commons	Manitoba	Alberta
Saskatchewan	Prince Edward Island	New Brunswick
Yukon	British Columbia	Newfoundland
Northwest Territories		Nova Scotia
		Ontario

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